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9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION
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13 United States of America, 14 Plaintiff, 15 vs. 16 Anthony R. Loya, 17 Defendant. 18	}	Case No. 2: 11-cv-06370-JHN-MRWx Judgment for Injunction against Anthony R. Loya as to the Preparation of Tax Returns and Other Equitable Relief
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20 Pursuant to the Stipulation for Entry of Judgment for Injunction against
21 Anthony R. Loya as to the Preparation of Tax Returns and Other Equitable Relief
22 and all matters properly made part of the record:

23 **IT IS ORDERED** that, pursuant to 26 U.S.C. §§ 7402 and 7407, Anthony R.
24 Loya is PERMANENTLY ENJOINED from the following:

- 25 1. Assisting in the preparation of federal tax returns that he knows will
- 26 result in the understatement of any tax liability or the overstatement
- 27 of federal tax refunds;

2. Preparing federal income tax returns, amended returns, and other related documents and forms for others;
3. Organizing or selling abusive tax shelters, plans, or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax;
4. Engaging in any activity subject to penalty under 26 U.S.C. § 6694, 6695, 6700, or 6701; and
5. Engaging in conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws and from promoting any false tax scheme.

IT IS FURTHER ORDERED that, notwithstanding paragraphs 1 and 2 above with respect to the preparation of federal income tax returns or amended returns, Anthony R. Loya shall not be precluded from working solely in a non-professional capacity, such as by providing bookkeeping and/or clerical assistance, in connection with the preparation of such returns.

IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor the compliance of Anthony R. Loya.

IT IS FURTHER ORDERED that this judgment will be the final judgment in this matter, and Anthony R. Loya waives any and all right to appeal from this judgment.

IT IS FURTHER ORDERED that if Anthony R. Loya violates this judgment he may be subject to civil and criminal sanctions for contempt of court, including imprisonment.

IT IS SO ORDERED.

DATED: September 19, 2011



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